



# UNIFORM SYSTEM OF FINANCIAL RECORDS FOR ARIZONA SCHOOL DISTRICTS

## REVISION DATES

I.	Introduction .....	12/96
II.	Calendar of Events .....	12/96
III.	Chart of Accounts.....	12/01
IV.	Budgeting .....	12/96
V.	Fund Accounting.....	12/96
VI.	Accounting Procedures	
A.	Introduction.....	12/96
B.	Accounting Records.....	12/96
C.	Cash .....	12/96
D.	Supplies Inventory .....	12/96
E.	Fixed Assets .....	12/96
F.	Revenues .....	12/96
G.	Expenditures .....	12/96
	<i>Pages - 2,3,4,5,8,12,13,17 .....</i>	<i>9/97</i>
H.	Payroll .....	12/96
I.	Travel .....	12/96
J.	Federal Financial Assistance.....	Issue Pending
VII.	Financial Reporting .....	12/96
VIII.	Audit Requirements .....	12/96
	<i>Pages - 1,5,8,12 .....</i>	<i>4/97</i>
IX.	Electronic Data Processing.....	5/97
X.	Appendices	
A.	Summary of Information Sources .....	5/97
B.	Glossary .....	12/96
C.	Cooperative Agreements and Regional Services .....	5/97
D.	Student Attendance Reporting.....	12/96
	ADE's Instructions for Required Reports.....	Not Dated
E.	Records Management.....	12/96
	DOA's Records Management Manual.....	12/97
	DOA's Records Retention Schedule .....	1/98
F.	Food Service Fund.....	12/96
G.	Auxiliary Operations Fund.....	12/96
H.	Student Activities Fund .....	12/96
	<i>Pages - 1,9 .....</i>	<i>9/97</i>